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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1882 OF 2006
IN
INCOME TAX APPEAL (LOD) NO.925 OF 2006

The Commissioner of Income-Tax ..Appellant.

V/s.

Sr.Prashar L. Thakkar ..Respondent.

Mr.R.Ashokan for appellant.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 22ND OCTOBER, 2007.

P.C. :-

. There is a delay of 410 days in filing the appeal. There is affidavit in support of the motion. The order of the I.T.A.T. was received on 13/12/2004. After completing the other formalities, the Chief Commissioner of Income Tax granted approval for filing the appeal on 21/3/2005. The last date for filing the appeal was 11/4/2005. The file was sent to Mr.Suresh Kumar, Advocate for drafting the appeal. The same was drafted and sent to senior counsel, Ministry of Law for approval. The approval was obtained. After that C.I.T., Mumbai provided the court fees stamp on 2/10/2005. In spite of that once again the process of

drafting the appeal was restarted after new panel was appointed. The redrafted appeal was received on 3/5/2006 and the appeal was filed on 26/5/2006. We fail to understand as to how after the appeal was drafted and Court fees stamp received on 22/2/2005 there was meed for another round for the purpose of preferring the appeal. The explanation offered, in our opinion would not amount to sufficient cause considering that the appeal has been drafted and vetted by senior counsel and stamp papers were already obtained. Considering the above, the cause shown would not amount to sufficient cause. Hence Motion is dismissed.

(F.I.REBELLO, J.)

(J.P.DEVADHAR, J.)